



## **Big Bear Area Regional Wastewater Agency**

Report Created:11/3/2016

The Big Bear Area Regional Wastewater Agency is a joint powers authority with the following member agencies: Big Bear City Community Services District, City of Big Bear Lake, and County of San Bernardino County Service Area 53 Zone B. The Agency provides wastewater treatment and disposal services for the Bear Valley community, serving approximately 25,000 commercial and residential customers. The member agencies convey wastewater from their respective sewer systems into the Agency's interceptors and into the treatment plant. The Agency is governed by a five-member governing board appointed annually by the governing bodies of its member agencies. Big Bear City CSD and the City of Big Bear Lake have two appointments each and the County of San Bernardino (on behalf of CSA 53 Zone B) has one.



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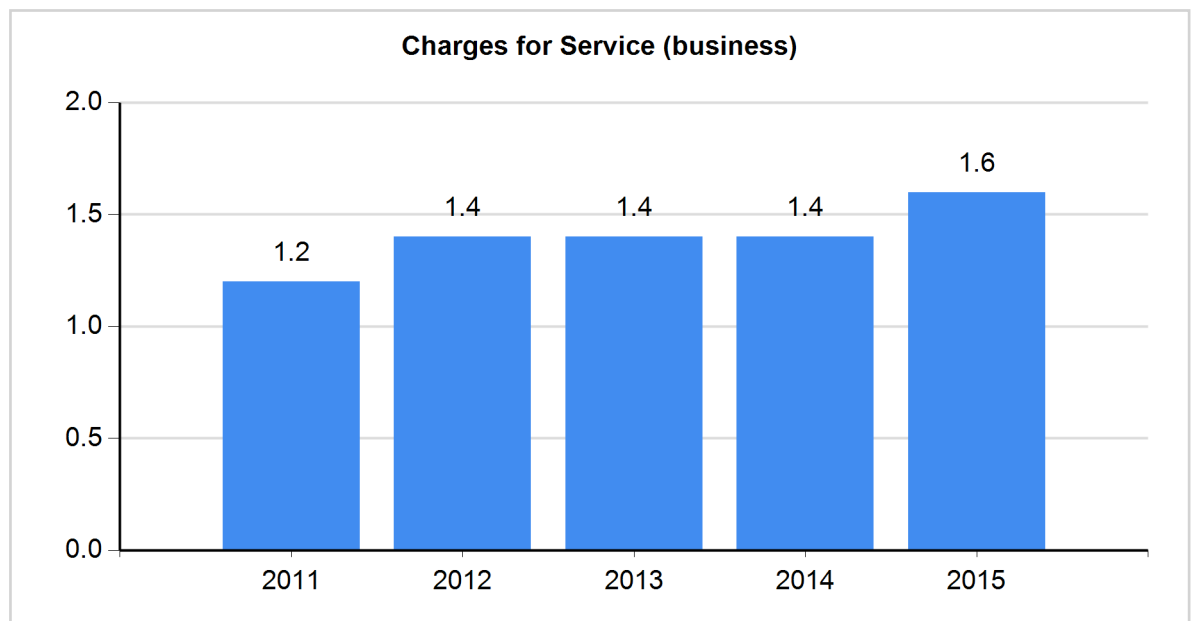
### Charges for Service (business)

#### Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

**Formula:**  
charges for  
service/operating  
expenses (minus  
depreciation)

**Source:**  
Statement of  
Activities; Statement  
of Cash Flows



2011	2012	2013	2014	2015
\$4,434,819	\$4,665,762	\$4,849,143	\$4,941,800	\$5,163,245
\$3,560,480	\$3,327,506	\$3,414,118	\$3,443,480	\$3,270,750
1.2	1.4	1.4	1.4	1.6

#### Agency Response



## Big Bear Area Regional Wastewater Agency

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### Liquidity

#### Description

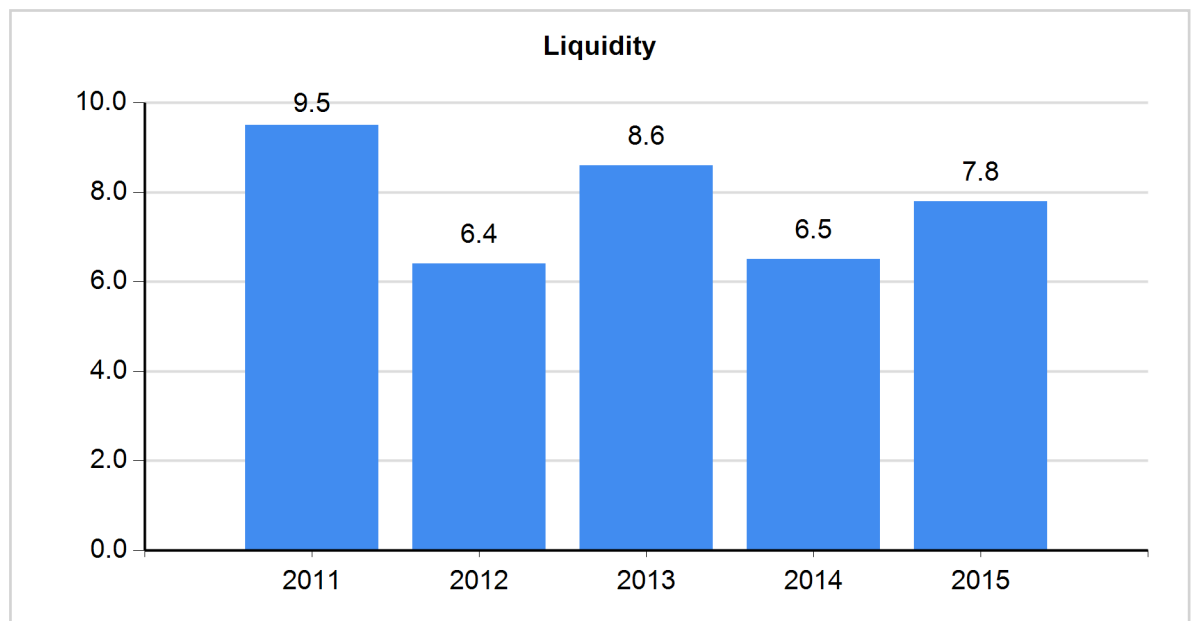
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$5,937,577	\$5,598,016	\$6,414,277	\$5,445,645	\$5,826,393
\$627,389	\$872,100	\$749,450	\$832,234	\$747,570
9.5	6.4	8.6	6.5	7.8

### Agency Response



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### Change in Cash and Cash Equivalents (business)

#### Description

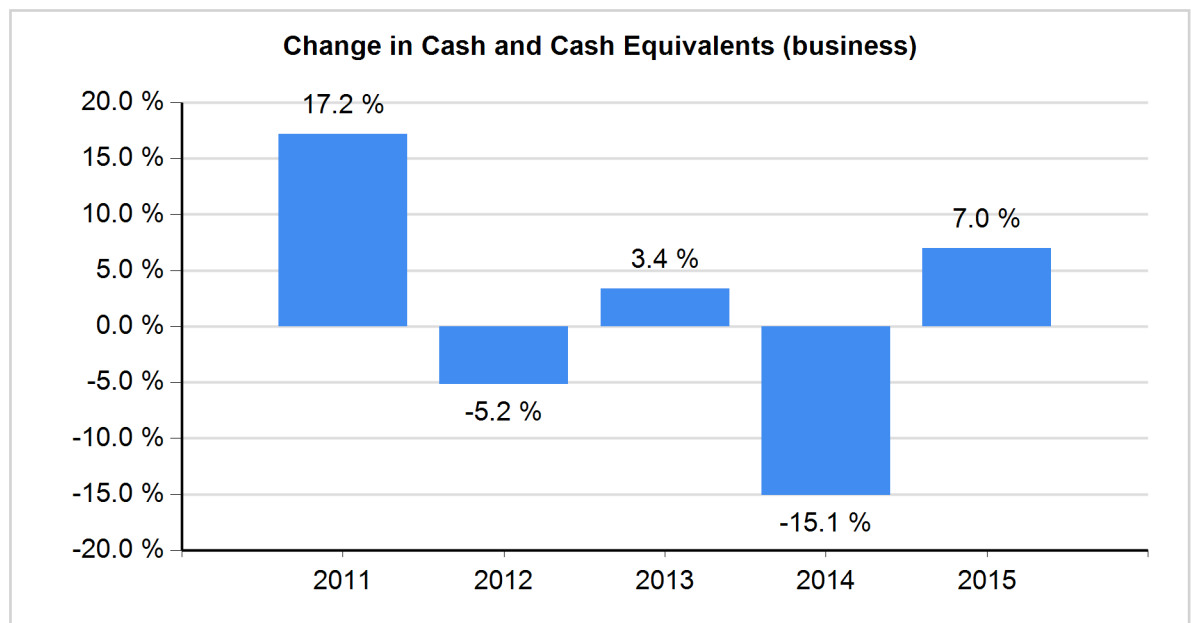
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

#### Source:

Statement of Cash Flows



2011	2012	2013	2014	2015
\$959,555	(\$339,524)	\$210,582	(\$968,632)	\$380,645
\$5,583,664	\$6,543,219	\$6,203,695	\$6,414,277	\$5,445,645
17.2%	-5.2%	3.4%	-15.1%	7.0%

#### Agency Response



## Big Bear Area Regional Wastewater Agency

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### Debt Service (business)

#### Description

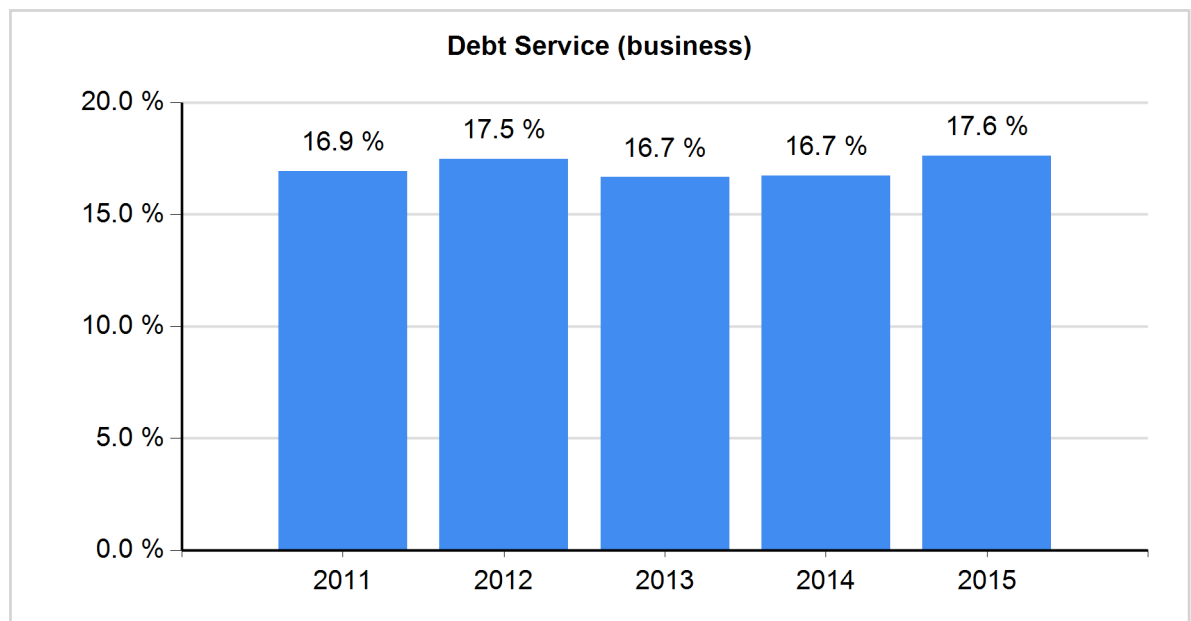
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenses (minus  
depreciation)

#### Source:

Statement of Cash  
Flows; Statement of  
Activities



2011	2012	2013	2014	2015
\$602,750	\$581,557	\$568,848	\$576,083	\$576,084
\$3,560,480	\$3,327,506	\$3,414,118	\$3,443,480	\$3,270,750
16.9%	17.5%	16.7%	16.7%	17.6%

### Agency Response



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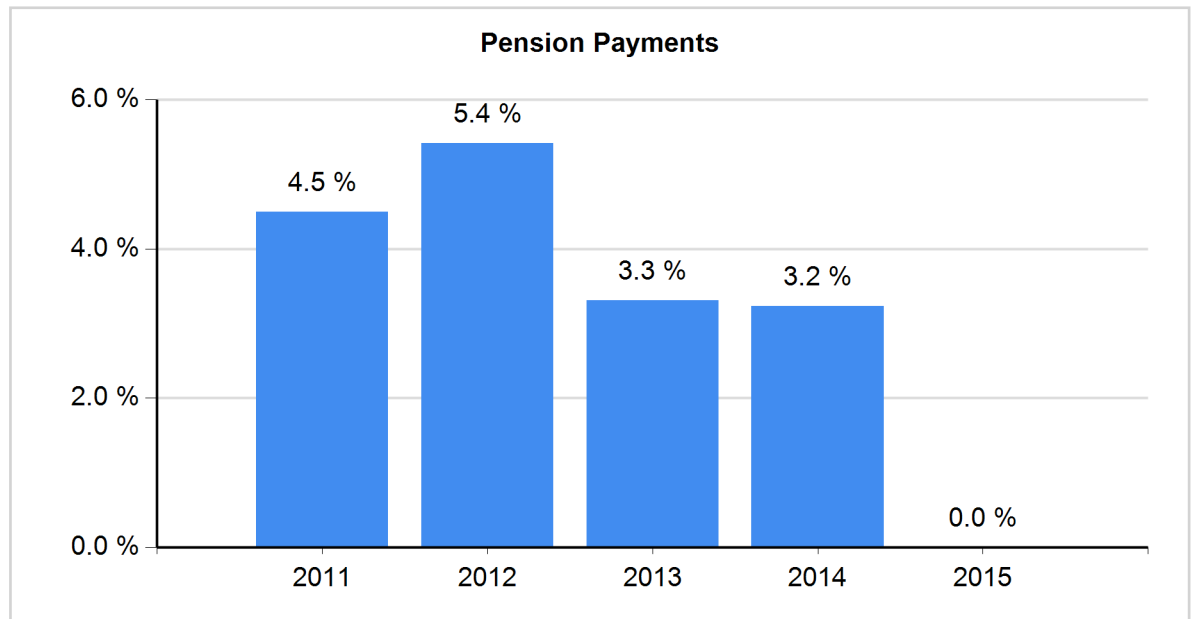
### Pension Payments

#### Description

This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to pending updates to pension reporting requirements, the Pension Payments indicator does not show data for 2015. GASB 68 revised and established new financial reporting for pensions effective for 2015. Effective beginning 2017, GASB 73 and GASB 82 amend GASB 68, although implementation may occur earlier. Therefore, updates to the Pension Payments indicator will not occur until full implementation of GASB 73 and GASB 82.

**Formula:**  
annual pension  
cost/total revenue

**Source:**  
Notes; Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$211,216	\$257,044	\$166,178	\$165,332	-
\$4,701,430	\$4,746,542	\$5,025,598	\$5,118,255	\$5,483,955
4.5%	5.4%	3.3%	3.2%	0.0%

#### Agency Response



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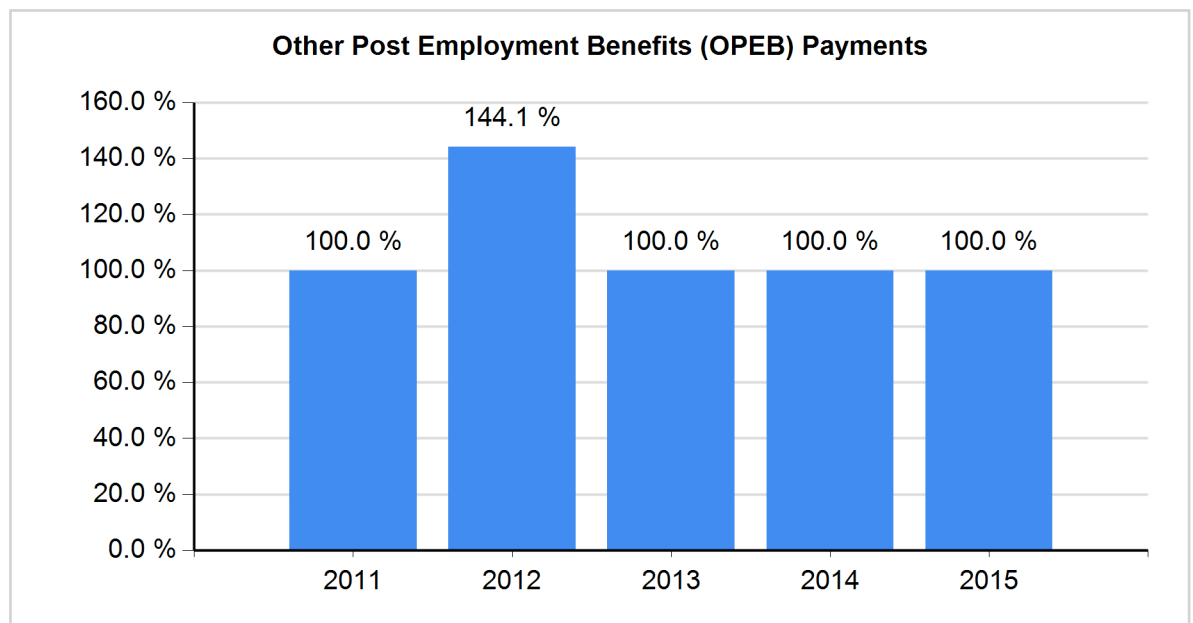
### Other Post Employment Benefits (OPEB) Payments

#### Description

Monitors whether the agency is able to pay or is paying the amount required to fund the OPEB system as determined by its actuary.

**Formula:**  
OPEB  
payments/OPEB  
annual cost

**Source:**  
Notes



2011	2012	2013	2014	2015
\$170,908	\$254,250	\$213,049	\$219,878	\$162,858
\$170,908	\$176,461	\$213,049	\$219,878	\$162,858
100.0%	144.1%	100.0%	100.0%	100.0%

#### Agency Response